

**CHAPTER NO. 591**

**HOUSE BILL NO. 3462**

**By Representatives McMillan, Head**

**Substituted for: Senate Bill No. 3156**

**By Senator Kurita**

AN ACT to amend Tennessee Code Annotated, Section 67-5-2404, relative to the collection of delinquent property taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-2404, is amended by adding the following as a new subsection:

(c) Upon written agreement between the county trustee and the clerk of the court where suit has been filed for collection of delinquent taxes, the county trustee may continue to collect delinquent property taxes, including penalty and interest due, regarding any property included on the delinquent tax list delivered by the county trustee to an attorney for the filing of suits for collection until such property has been sold at a delinquent tax sale if the offices of the court clerk and the county trustee have computer systems that are sufficiently connected so as to enable the county trustee to collect the correct amount of taxes, penalties, and interest due. The county trustee shall pay over to the court clerk the entire amount so collected pursuant to such agreement and the court clerk shall allocate such amount as if the monies were collected by the court clerk. This subsection shall only apply to any county having a population of not less than one hundred thirty-four thousand seven hundred (134,700) nor more than one hundred thirty-four thousand eight hundred (134,800) according to the 2000 federal census or any subsequent federal census, upon adoption of a resolution by a two-thirds (2/3) vote of the county legislative body authorizing the county trustee to collect delinquent property taxes as provided in this subsection.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: April 15, 2004



JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES



JOHN S. WILDER  
SPEAKER OF THE SENATE

APPROVED this 3<sup>rd</sup> day of May 2004



PHIL BREDESEN, GOVERNOR